

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: **DEC 16 2009**

AMERICAS FAMILIES FIRST INC
C/O UTRECHT & PHILLIPS PLLC
MARGARET MCCORMICK
1900 M STREET NW SUITE 500
WASHINGTON, DC 20036

Employer Identification Number:
27-0419971
DLN:
17053295333019
Contact Person:
DEL TRIMBLE ID# 31309
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
December 31
Form 990 Required:
Yes
Effective Date of Exemption:
June 17, 2009
Contribution Deductibility:
No

Dear Applicant:

We are pleased to inform you that upon review of your application for tax-exempt status we have determined that you are exempt from Federal income tax under section 501(c)(4) of the Internal Revenue Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Please see enclosed Publication 4221-NC, Compliance Guide for Tax-Exempt Organizations (Other than 501(c)(3) Public Charities and Private Foundations), for some helpful information about your responsibilities as an exempt organization.

Contributions to you are not deductible by donors under section 170(c)(2) of the Code.

We have sent a copy of this letter to your representative as indicated in your power of attorney.

Sincerely,



Robert Choi
Director, Exempt Organizations
Rulings and Agreements

Enclosure: Publication 4221-NC

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Sincerely,



Robert Choi
Director, Exempt Organizations
Rulings and Agreements

Enclosure: Publication 4221-NC

Letter 948 (DO/CG)

Power of Attorney and Declaration of Representative

► Type or print. ► See the separate instructions.

OMB No. 1545-0150

For IRS Use Only

Received by:

Name _____

Telephone _____

Function _____

Date ____/____/____

Part I Power of Attorney

Caution: Form 2848 will not be honored for any purpose other than representation before the IRS.

1 Taxpayer information. Taxpayer(s) must sign and date this form on page 2, line 9.

Taxpayer name(s) and address

America's Families First, Inc.
c/o Utrecht & Phillips, PLLC
1900 M Street, NW
Suite 500
Washington, DC 20036

Social security number(s)

NA

Employer identification
number

27 0419971

Daytime telephone number

(202) 778-4021

Plan number (if applicable)

N/A

hereby appoint(s) the following representative(s) as attorney(s)-in-fact:

2 Representative(s) must sign and date this form on page 2, Part II.

Name and address

Margaret McCormick, Utrecht & Phillips, PLLC
1900 M Street, NW, Suite 500
Washington, DC 20036

CAF No. None

Telephone No. 202-778-4021

Fax No. 202-842-5825

Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

Name and address

CAF No. _____

Telephone No. _____

Fax No. _____

Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

Name and address

CAF No. _____

Telephone No. _____

Fax No. _____

Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

to represent the taxpayer(s) before the Internal Revenue Service for the following tax matters:

3 Tax matters

Type of Tax (Income, Employment, Excise, etc.) or Civil Penalty (see the instructions for line 3)	Tax Form Number (1040, 941, 720, etc.)	Year(s) or Period(s) (see the instructions for line 3)
Application for exemption, section 501(c)(4)	1024	2009-2012

4 Specific use not recorded on Centralized Authorization File (CAF). If the power of attorney is for a specific use not recorded on CAF, check this box. See the instructions for Line 4. Specific Uses Not Recorded on CAF ☐

5 Acts authorized. The representatives are authorized to receive and inspect confidential tax information and to perform any and all acts that I (we) can perform with respect to the tax matters described on line 3, for example, the authority to sign any agreements, consents, or other documents. The authority does not include the power to receive refund checks (see line 6 below), the power to substitute another representative or add additional representatives, the power to sign certain returns, or the power to execute a request for disclosure of tax returns or return information to a third party. See the line 5 instructions for more information.

Exceptions. An unenrolled return preparer cannot sign any document for a taxpayer and may only represent taxpayers in limited situations. See **Unenrolled Return Preparer** on page 1 of the instructions. An enrolled actuary may only represent taxpayers to the extent provided in section 10.3(d) of Treasury Department Circular No. 230 (Circular 230). An enrolled retirement plan administrator may only represent taxpayers to the extent provided in section 10.3(e) of Circular 230. See the line 5 instructions for restrictions on tax matters partners. In most cases, the student practitioner's (levels k and l) authority is limited (for example, they may only practice under the supervision of another practitioner).

List any specific additions or deletions to the acts otherwise authorized in this power of attorney: _____

6 Receipt of refund checks. If you want to authorize a representative named on line 2 to receive, **BUT NOT TO ENDORSE OR CASH**, refund checks, initial here _____ and list the name of that representative below.

Name of representative to receive refund check(s) ► _____

7 Notices and communications. Original notices and other written communications will be sent to you and a copy to the first representative listed on line 2.


- a If you also want the second representative listed to receive a copy of notices and communications, check this box ☐
 b If you do not want any notices or communications sent to your representative(s), check this box ☐

8 Retention/revocation of prior power(s) of attorney. The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same tax matters and years or periods covered by this document. If you do not want to revoke a prior power of attorney, check here. ☐

YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.

9 Signature of taxpayer(s). If a tax matter concerns a joint return, both husband and wife must sign if joint representation is requested, otherwise, see the instructions. If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer.

► **IF NOT SIGNED AND DATED, THIS POWER OF ATTORNEY WILL BE RETURNED.**

 Signature 10/13/09 Date President Title (if applicable)

Frank Smith Print Name ☐ N ☐ I ☐ A ☐ PIN Number America's Familles First, Inc. Print name of taxpayer from line 1 if other than individual

Signature Date Title (if applicable)

Print Name ☐ ☐ ☐ ☐ PIN Number


Part II Declaration of Representative

Caution: Students with a special order to represent taxpayers in qualified Low Income Taxpayer Clinics or the Student Tax Clinic Program (levels k and l), see the instructions for Part II.

Under penalties of perjury, I declare that:

- I am not currently under suspension or disbarment from practice before the Internal Revenue Service;
- I am aware of regulations contained in Circular 230 (31 CFR, Part 10), as amended, concerning the practice of attorneys, certified public accountants, enrolled agents, enrolled actuaries, and others;
- I am authorized to represent the taxpayer(s) identified in Part I for the tax matter(s) specified there; and
- I am one of the following:
 - a Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below.
 - b Certified Public Accountant—duly qualified to practice as a certified public accountant in the jurisdiction shown below.
 - c Enrolled Agent—enrolled as an agent under the requirements of Circular 230.
 - d Officer—a bona fide officer of the taxpayer's organization.
 - e Full-Time Employee—a full-time employee of the taxpayer.
 - f Family Member—a member of the taxpayer's immediate family (for example, spouse, parent, child, brother, or sister).
 - g Enrolled Actuary—enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the Internal Revenue Service is limited by section 10.3(d) of Circular 230).
 - h Unenrolled Return Preparer—the authority to practice before the Internal Revenue Service is limited by Circular 230, section 10.7(c)(1)(viii). You must have prepared the return in question and the return must be under examination by the IRS. See **Unenrolled Return Preparer** on page 1 of the instructions.
 - k Student Attorney—student who receives permission to practice before the IRS by virtue of their status as a law student under section 10.7(d) of Circular 230.
 - l Student CPA—student who receives permission to practice before the IRS by virtue of their status as a CPA student under section 10.7(d) of Circular 230.
 - r Enrolled Retirement Plan Agent—enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.3(e)).

► **IF THIS DECLARATION OF REPRESENTATIVE IS NOT SIGNED AND DATED, THE POWER OF ATTORNEY WILL BE RETURNED.** See the Part II instructions.

Designation—Insert above letter (a–r)	Jurisdiction (state) or identification	Signature	Date
a	DC		10-19-09 X

17053295333019

Form **1024**
(Rev. September 1998)
Department of the Treasury
Internal Revenue Service

Application for Recognition of Exemption Under Section 501(a)

OMB No. 1545-0057

If exempt status is approved,
this application will be open
for public inspection.

Read the instructions for each Part carefully. **A User Fee must be attached to this application.**

If the required information and appropriate documents are not submitted along with Form 8718 (with payment of the appropriate user fee), the application may be returned to the organization.

Complete the Procedural Checklist on page 6 of the instructions.

Part I. Identification of Applicant (Must be completed by all applicants; also complete appropriate schedule.) Submit only the schedule that applies to your organization. Do not submit blank schedules.

Check the appropriate box below to indicate the section under which the organization is applying:

- a ☐ Section 501(c)(2)—Title holding corporations (Schedule A, page 7)
- b ☒ Section 501(c)(4)—Civic leagues, social welfare organizations (including certain war veterans' organizations), or local associations of employees (Schedule B, page 8)
- c ☐ Section 501(c)(5)—Labor, agricultural, or horticultural organizations (Schedule C, page 9)
- d ☐ Section 501(c)(6)—Business leagues, chambers of commerce, etc. (Schedule C, page 9)
- e ☐ Section 501(c)(7)—Social clubs (Schedule D, page 11)
- f ☐ Section 501(c)(8)—Fraternal beneficiary societies, etc., providing life, sick, accident, or other benefits to members (Schedule E, page 13)
- g ☐ Section 501(c)(9)—Voluntary employees' beneficiary associations (Parts I through IV and Schedule F, page 14)
- h ☐ Section 501(c)(10)—Domestic fraternal societies, orders, etc., not providing life, sick, accident, or other benefits (Schedule E, page 13)
- i ☐ Section 501(c)(12)—Benevolent life insurance associations, mutual ditch or irrigation companies, mutual or cooperative telephone companies, or like organizations (Schedule G, page 15)
- j ☐ Section 501(c)(13)—Cemeteries, crematoria, and like corporations (Schedule H, page 16)
- k ☐ Section 501(c)(15)—Mutual insurance companies or associations, other than life or marine (Schedule I, page 17)
- l ☐ Section 501(c)(17)—Trusts providing for the payment of supplemental unemployment compensation benefits (Parts I through IV and Schedule J, page 18)
- m ☐ Section 501(c)(19)—A post, organization, auxiliary unit, etc., of past or present members of the Armed Forces of the United States (Schedule K, page 19)
- n ☐ Section 501(c)(25)—Title holding corporations or trusts (Schedule A, page 7)

1a Full name of organization (as shown in organizing document) America's Families First, Inc.		2 Employer identification number (EIN) (if none, see Specific Instructions on page 2) 27 : 0419971
1b c/o Name (if applicable) Utrecht & Phillips, PLLC		3 Name and telephone number of person to be contacted if additional information is needed Margaret McCormick (202) 778-4021
1c Address (number and street) 1900 M Street, NW	Room/Suite 500	
1d City, town or post office, state, and ZIP + 4 If you have a foreign address, see Specific Instructions for Part I, page 2. Washington, DC 20008		
1e Web site address	4 Month the annual accounting period ends December	5 Date incorporated or formed June 17, 2009
6 Did the organization previously apply for recognition of exemption under this Code section or under any other section of the Code? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," attach an explanation.		
7 Has the organization filed Federal income tax returns or exempt organization information returns? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," state the form numbers, years filed, and Internal Revenue office where filed.		

8 Check the box for the type of organization. ATTACH A CONFORMED COPY OF THE CORRESPONDING ORGANIZING DOCUMENTS TO THE APPLICATION BEFORE MAILING.

- a ☒ Corporation— Attach a copy of the Articles of Incorporation (including amendments and restatements) showing approval by the appropriate state official; also attach a copy of the bylaws.
- b ☐ Trust— Attach a copy of the Trust Indenture or Agreement, including all appropriate signatures and dates.
- c ☐ Association— Attach a copy of the Articles of Association, Constitution, or other creating document, with a declaration (see instructions) or other evidence that the organization was formed by adoption of the document by more than one person. Also include a copy of the bylaws.

If this is a corporation or an unincorporated association that has not yet adopted bylaws, check here ☐

I declare under the penalties of perjury that I am authorized to sign this application on behalf of the above organization, and that I have examined this application, including the accompanying schedules and attachments, and to the best of my knowledge it is true, correct, and complete.

PLEASE
SIGN
HERE

Margaret E. McCormick
(Signature)

POSTMARK

Margaret McCormick, Attorney
(Type of organization and title or authority of signer)

10/19/09
(Date)

For Paperwork Reduction Act Notice, see page 5 of the instructions.

Cat. No. 12343K

OCT 19 '09

OCT 21 '09

CINCINNATI
SERVICE CENTER

17152009295001

Part II. Activities and Operational Information (Must be completed by all applicants)

- 1 Provide a detailed narrative description of all the activities of the organization—past, present, and planned. Do not merely refer to or repeat the language in the organizational document. List each activity separately in the order of importance based on the relative time and other resources devoted to the activity. Indicate the percentage of time for each activity. Each description should include, as a minimum, the following: (a) a detailed description of the activity including its purpose and how each activity furthers your exempt purpose; (b) when the activity was or will be initiated; and (c) where and by whom the activity will be conducted.

The Organization is established and operating as a 501(c)(4) organization to promote social welfare and further the common good and general welfare of the people of the community. It is not organized for profit. The Organization is working to educate the public on issues critical to America's families. Specifically, the Organization will work on progressive issues at the local, state and federal levels of government including, but not limited to, creating jobs for the middle class, improving public education, making college and community colleges more affordable to the middle class, expanding access to affordable health care, promoting ethics in government, expanding access to the ballot, promoting a foreign policy that reflects the values of the nation and making the tax structure fairer to the middle class. In furtherance of this purpose, the Organization will engage in the following activities:

Website and email communications: 50% of time

(a) The Organization will communicate with the general public on the issues important to the Organization listed above.

(b) The website and email communications will be initiated within the first 6 months of the Organization's existence.

(c) The Organization's website and email communications will be disseminated to individuals throughout the country and will be set up and controlled by the Organization's Board of Directors, consultants, volunteers and other individuals interested in the organization's goals.

Conferences: 30% of time

(a) The Organization will sponsor two one-day conferences in the Washington, D.C. area focusing on education and employment. The Organization will invite speakers from the industry to lead discussions and work to educate members of the community on these important issues. The conferences will be advertised on the Organization's website and will be open to the public.

(b) The conferences will be initiated within the first year of the Organization's existence.

(c) The Organization's conferences will likely take place in the Washington, DC area and will be organized by the Organization's Board of Directors, consultants, volunteers and other individuals interested in the organization's goals.

Grant Program: 20% of time

(a) The Organization will accept applications from other like-minded, 501(c)(4) organizations for the purpose of distributing grants in furtherance of the receiving Organization's exempt purpose.

(b) The grant program will be initiated within the first 6 months of the Organization's existence.

(c) The Organization's grant program will be offered to organizations throughout the country and will be set up and controlled by the Organization's Board of Directors.

- 2 List the organization's present and future sources of financial support, beginning with the largest source first.

The organization will be funded by contributions from individuals only.

Part II. Activities and Operational Information (continued)**3** Give the following information about the organization's governing body:

a Names, addresses, and titles of officers, directors, trustees, etc.	b Annual compensation
Frank Smith, Director and President 2715 M Street, NW, Suite 100, Washington, DC 20007	0
Greg Speed, Director, Secretary and Treasurer 2715 M Street, NW, Suite 100, Washington, DC 20007	0
John Stocks, Director 2715 M Street, NW, Suite 100, Washington, DC 20007	0

4 If the organization is the outgrowth or continuation of any form of predecessor, state the name of each predecessor, the period during which it was in existence, and the reasons for its termination. Submit copies of all papers by which any transfer of assets was effected.

N/A

5 If the applicant organization is now, or plans to be, connected in any way with any other organization, describe the other organization and explain the relationship (e.g., financial support on a continuing basis; shared facilities or employees; same officers, directors, or trustees).

N/A

6 If the organization has capital stock issued and outstanding, state: **(1)** class or classes of the stock; **(2)** number and par value of the shares; **(3)** consideration for which they were issued; and **(4)** if any dividends have been paid or whether your organization's creating instrument authorizes dividend payments on any class of capital stock.

N/A

7 State the qualifications necessary for membership in the organization; the classes of membership (with the number of members in each class); and the voting rights and privileges received. If any group or class of persons is required to join, describe the requirement and explain the relationship between those members and members who join voluntarily. Submit copies of any membership solicitation material. Attach sample copies of all types of membership certificates issued.

The Corporation shall one class of Members. Persons eligible to become Members of the Corporation shall be: (a) at least eighteen (18) years of age, and (b) a Director of the Corporation. Each member shall be entitled to one vote on each matter submitted to a vote of the members.

8 Explain how your organization's assets will be distributed on dissolution.

In the event of the liquidation, dissolution, or winding up of the affairs of the Corporation, whether voluntary, involuntary, or by operation of law, the Board of Directors of the Corporation shall, except as may be otherwise provided by law, transfer all of the assets of the Corporation in such manner as the directors, in the exercise of their discretion, may by a majority vote determine, except that any such distribution of assets must be to one or more organizations which are exempt from tax as organizations described in section 501(c)(3) or (4) of the Code.

Part II. Activities and Operational Information (continued)

- 9 Has the organization made or does it plan to make any distribution of its property or surplus funds to shareholders or members? ☐ Yes ☒ No
If "Yes," state the full details, including: (1) amounts or value; (2) source of funds or property distributed or to be distributed; and (3) basis of, and authority for, distribution or planned distribution.
- 10 Does, or will, any part of your organization's receipts represent payments for services performed or to be performed? ☐ Yes ☒ No
If "Yes," state in detail the amount received and the character of the services performed or to be performed.
- 11 Has the organization made, or does it plan to make, any payments to members or shareholders for services performed or to be performed? ☐ Yes ☒ No
If "Yes," state in detail the amount paid, the character of the services, and to whom the payments have been, or will be, made.
- 12 Does the organization have any arrangement to provide insurance for members, their dependents, or others (including provisions for the payment of sick or death benefits, pensions, or annuities)? ☐ Yes ☒ No
If "Yes," describe and explain the arrangement's eligibility rules and attach a sample copy of each plan document and each type of policy issued.
- 13 Is the organization under the supervisory jurisdiction of any public regulatory body, such as a social welfare agency, etc.? ☐ Yes ☒ No
If "Yes," submit copies of all administrative opinions or court decisions regarding this supervision, as well as copies of applications or requests for the opinions or decisions.
- 14 Does the organization now lease or does it plan to lease any property? ☐ Yes ☒ No
If "Yes," explain in detail. Include the amount of rent, a description of the property, and any relationship between the applicant organization and the other party. Also, attach a copy of any rental or lease agreement. (If the organization is a party, as a lessor, to multiple leases of rental real property under similar lease agreements, please attach a single representative copy of the leases.)
- 15 Has the organization spent or does it plan to spend any money attempting to influence the selection, nomination, election, or appointment of any person to any Federal, state, or local public office or to an office in a political organization? ☒ Yes ☐ No
If "Yes," explain in detail and list the amounts spent or to be spent in each case.
The Organization does not anticipate any such activities in its first year. However, it may, as a qualified nonprofit corporation, in future years make some expenditures to influence federal and non-federal elections as permitted by 11 CFR 114.10. However, this will not be the Organization's primary purpose. Specific activities may include funding independent television and radio advertisements. While there is no specific budget for these types of expenditures, the total in the second year is not anticipated to exceed 30%.
- 16 Does the organization publish pamphlets, brochures, newsletters, journals, or similar printed material? ☐ Yes ☒ No
If "Yes," attach a recent copy of each.

Part III. Financial Data (Must be completed by all applicants)

Complete the financial statements for the current year and for each of the 3 years immediately before it. If in existence less than 4 years, complete the statements for each year in existence. If in existence less than 1 year, also provide proposed budgets for the 2 years following the current year.

A. Statement of Revenue and Expenses

Revenue	(a) Current Tax Year	3 Prior Tax Years or Proposed Budget for Next 2 Years			(e) Total
	From 6/2009 To 12/2009	(b) 2010	(c) 2011	(d)	
1 Gross dues and assessments of members					
2 Gross contributions, gifts, etc.	500,000	5,000,000	500,000		
3 Gross amounts derived from activities related to the organization's exempt purpose (attach schedule) (Include related cost of sales on line 9.)					
4 Gross amounts from unrelated business activities (attach schedule)					
5 Gain from sale of assets, excluding inventory items (attach schedule)					
6 Investment income (see page 3 of the instructions)					
7 Other revenue (attach schedule).					
8 Total revenue (add lines 1 through 7)	500,000	5,000,000	500,000		
Expenses					
9 Expenses attributable to activities related to the organization's exempt purposes.	100,000	2,000,000	200,000		
10 Expenses attributable to unrelated business activities					
11 Contributions, gifts, grants, and similar amounts paid (attach schedule).	200,000	1,700,000	200,000		
12 Disbursements to or for the benefit of members (attach schedule)					
13 Compensation of officers, directors, and trustees (attach schedule)					
14 Other salaries and wages.					
15 Interest					
16 Occupancy					
17 Depreciation and depletion					
18 Other expenses (attach schedule)		1,500,000	100,000		
19 Total expenses (add lines 9 through 18)	500,000	5,200,000	500,000		
20 Excess of revenue over expenses (line 8 minus line 19)	200,000	0	0		

B. Balance Sheet (at the end of the period shown)

		Current Tax Year as of 9/1/09	
Assets		1	---
1 Cash		2	
2 Accounts receivable, net		3	
3 Inventories		4	
4 Bonds and notes receivable (attach schedule)		5	
5 Corporate stocks (attach schedule).		6	
6 Mortgage loans (attach schedule)		7	
7 Other investments (attach schedule)		8	
8 Depreciable and depletable assets (attach schedule)		9	
9 Land		10	
10 Other assets (attach schedule)		11	---
11 Total assets			
Liabilities		12	---
12 Accounts payable		13	
13 Contributions, gifts, grants, etc., payable		14	
14 Mortgages and notes payable (attach schedule)		15	
15 Other liabilities (attach schedule)		16	---
16 Total liabilities.			
Fund Balances or Net Assets		17	
17 Total fund balances or net assets		18	
18 Total liabilities and fund balances or net assets (add line 16 and line 17)			

If there has been any substantial change in any aspect of the organization's financial activities since the end of the period shown above, check the box and attach a detailed explanation. ☐

Schedule B**Organizations Described in Section 501(c)(4) (Civic leagues, social welfare organizations (including posts, councils, etc., of veterans' organizations not qualifying or applying for exemption under section 501(c)(19)) or local associations of employees.)**

- 1** Has the Internal Revenue Service previously issued a ruling or determination letter recognizing the applicant organization (or any predecessor organization listed in question 4, Part II of the application) to be exempt under section 501(c)(3) and later revoked that recognition of exemption on the basis that the applicant organization (or its predecessor) was carrying on propaganda or otherwise attempting to influence legislation or on the basis that it engaged in political activity? ☐ Yes ☒ No

If "Yes," indicate the earliest tax year for which recognition of exemption under section 501(c)(3) was revoked and the IRS district office that issued the revocation.

- 2** Does the organization perform or plan to perform (for members, shareholders, or others) services, such as maintaining the common areas of a condominium; buying food or other items on a cooperative basis; or providing recreational facilities or transportation services, job placement, or other similar undertakings? ☐ Yes ☒ No

If "Yes," explain the activities in detail, including income realized and expenses incurred. Also, explain in detail the nature of the benefits to the general public from these activities. (If the answer to this question is explained in Part II of the application (pages 2, 3, and 4), enter the page and item number here.)

- 3** If the organization is claiming exemption as a homeowners' association, is access to any property or facilities it owns or maintains restricted in any way? ☐ Yes ☒ No

If "Yes," explain.

N/A

- 4** If the organization is claiming exemption as a local association of employees, state the name and address of each employer whose employees are eligible for membership in the association. If employees of more than one plant or office of the same employer are eligible for membership, give the address of each plant or office.

N/A

**User Fee for Exempt Organization
Determination Letter Request**

▶ **Attach this form to determination letter application.**
(Form 8718 is NOT a determination letter application.)

For
IRS
Use
Only

OMB No. 1545-1798

Control number

Amount paid

User fee screener

750

TF

1 Name of organization

Amerlca's Families First, Inc.

2 Employer Identification Number

27-0419971

Caution. Do not attach Form 8718 to an application for a pension plan determination letter. Use Form 8717 instead.

3 Type of request

Fee

- a ☐ Initial request for a determination letter for:
- An exempt organization that has had annual gross receipts averaging not more than \$10,000 during the preceding 4 years or
 - A new organization that anticipates gross receipts averaging not more than \$10,000 during its first 4 years ▶ \$300
- Note.** If you checked box 3a, you must complete the *Certification* below.

Certification

I certify that the annual gross receipts of
name of organization
have averaged (or are expected to average) not more than \$10,000 during the preceding 4 (or the first 4) years of operation.

Signature ▶

Title ▶

- b ☒ Initial request for a determination letter for:
- An exempt organization that has had annual gross receipts averaging more than \$10,000 during the preceding 4 years or
 - A new organization that anticipates gross receipts averaging more than \$10,000 during its first 4 years . ▶ \$750
- c ☐ Group exemption letters ▶ \$900

Instructions

The law requires payment of a user fee with each application for a determination letter. The user fees are listed on line 3 above. For more information, see Rev. Proc. 2006-8, 2006-1 I.R.B. 245, or latest annual update.

Check the box or boxes on line 3 for the type of application you are submitting. If you check box 3a, you must complete and sign the certification statement that appears under line 3a.

Attach to Form 8718 a check or money order payable to the "United States Treasury" for the full amount of the user fee. If you do not include the full amount, your application will be returned. Attach Form 8718 to your determination letter application.

Generally, the user fee will be refunded only if the Internal Revenue Service declines to issue a determination.

Where To File

Send the determination letter application and Form 8718 to:

Internal Revenue Service
P.O. Box 192
Covington, KY 41012-0192

Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. If you want your organization to be recognized as tax-exempt by the IRS, you are required to give us this information. We need it to determine whether the organization meets the legal requirements for tax-exempt status.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating

to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. The rules governing the confidentiality of Form 8718 are covered in section 6104.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is 5 minutes. If you have comments concerning the accuracy of this time estimate or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6406, Washington, DC 20224. Do not send this form to this address. Instead, see *Where To File* above.

Attach Check or Money Order Here



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America's Families First, Inc.
c/o Utrecht & Phillips, PLLC
1900 M Street, NW
Suite 500
Washington, DC 20036
27-0419971

Part II. Activities and Operational Information

16. Since the Organization is newly formed, it has not yet developed printed materials. Such materials may be developed and distributed in the future.

Part III. Financial Data

A. Statement of Revenue and Expenses

Expenses, Line 11

The Organization anticipates making grants and contributions to other organizations, including 501(c)(4)s, but has not made any such grants or contributions to date and does not have a specific list of anticipated recipients. The Organization will request applications from potential recipients.

Part III. Financial Data

A. Statement of Revenue and Expenses

Expenses, Line 18

The Organization does not anticipate any such activities in its first year. However, it may, as a qualified nonprofit corporation, in future years make some expenditures to influence federal and non-federal elections as permitted by 11 CFR 114.10. However, this will not be the Organization's primary purpose. Specific activities may include funding independent television and radio advertisements. While there is no specific budget for these types of expenditures, the total in the second year is not anticipated to exceed 30%.

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**ARTICLES OF INCORPORATION FOR
AMERICA'S FAMILIES FIRST, INC.**

GOVERNMENT OF THE DISTRICT OF COLUMBIA
DEPARTMENT OF CONSUMER AND REGULATORY AFFAIRS



C E R T I F I C A T E

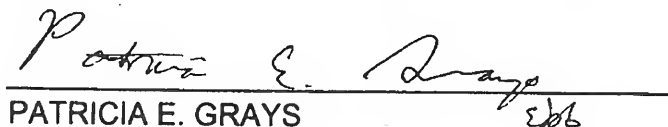
THIS IS TO CERTIFY that all applicable provisions of the District of Columbia NonProfit Corporation Act have been complied with and accordingly, this **CERTIFICATE OF INCORPORATION** is hereby issued to:

AMERICA'S FAMILIES FIRST, INC.

IN WITNESS WHEREOF I have hereunto set my hand and caused the seal of this office to be affixed as of the **17th** day of **June, 2009**.

LINDA K. ARGO
Director

Business and Professional Licensing Administration

A handwritten signature in dark ink, appearing to read "Patricia E. Grays", is written over a horizontal line. To the right of the signature, the initials "EBB" are handwritten.

PATRICIA E. GRAYS
Superintendent of Corporations
Corporations Division

Adrian M. Fenty
Mayor

ARTICLES OF INCORPORATION
OF
AMERICA'S FAMILIES FIRST, INC.

To: Department of Consumer and Regulatory Affairs
Business Regulation Administration
Corporations Division
941 North Capitol Street, N.E.
Washington, D.C. 20001

WE, THE UNDERSIGNED INCORPORATORS, being natural persons of the age of twenty-one years or more, in order to form a nonprofit corporation for the purposes hereinafter stated, under and pursuant to the provisions of the District of Columbia Nonprofit Corporation Act,

DO HEREBY CERTIFY:

ARTICLE I. NAME

The name of the Corporation is America's Families First, Inc.
(the "Corporation").

ARTICLE II. DURATION

The duration of the Corporation is perpetual.

ARTICLE III. PURPOSE

A. The Corporation is a nonprofit organization and operated exclusively for social welfare purposes within the meaning section 501(c)(4) of the Internal Revenue Code of 1986, as amended (the "Code"). All references to sections of the Code include the corresponding provision of any subsequent federal tax law.

B. As a means of accomplishing the foregoing purposes, the Corporation shall have all powers granted to a corporation under the District of Columbia Nonprofit Corporation Act

and the power to do all things necessary, proper, and consistent with maintaining its tax-exempt status under section 501(c)(4) of the Code.

C. No part of the net earnings of the Corporation shall inure to the benefit of or be distributed to any director, employee, or other individual, partnership, estate, trust, or corporation having a personal or private interest in the Corporation. Compensation for services actually rendered and reimbursement for expenses actually incurred in attending to the affairs of the Corporation shall be limited to reasonable amounts.

D. Notwithstanding any other provisions of the Articles, the Corporation shall not carry on any activity not permitted to be carried on by a corporation exempt from federal income tax under 501(c)(4) of the Code.

ARTICLE IV. REGISTERED OFFICE AND AGENT

The address of the Corporation's registered office in the District of Columbia is 1900 M Street, NW, Suite 500, Washington, DC 20036. The name of the Corporation's registered agent at such address is Sarah Chambers.

ARTICLE V. MEMBERS

The Corporation shall have members divided into such classes, and with such rights and qualifications, as provided in the bylaws of the Corporation. The voting power of the Members shall be equal and each member shall have one (1) vote.

ARTICLE VI. INCORPORATORS

The names and address of the Incorporators are as follows:

<u>Name</u>	<u>Address</u>
Sarah Chambers	1900 M Street, NW Suite 500 Washington, DC 20036

John Coombs

1900 M Street, NW Suite 500
Washington, DC 20036

Margaret McCormick

1900 M Street, NW Suite 500
Washington, DC 20036

ARTICLE VII. DIRECTORS

A. The affairs and business of the Corporation are to be managed and conducted by the Board of Directors.

B. The number of directors constituting the initial Board of Directors is three. The names and addresses of the initial directors are as follows:

<u>Name</u>	<u>Address</u>
Jeff Klueter	1900 M Street, NW Suite 500 Washington, DC 20036
Greg Speed	1900 M Street, NW Suite 500 Washington, DC 20036
John Stocks	1900 M Street, NW Suite 500 Washington, DC 20036

C. The qualifications, election, number, tenure, powers, and duties of the directors are as provided in the Bylaws.

ARTICLE VIII. DISSOLUTION

In the event of the liquidation, dissolution, or winding up of the affairs of the Corporation, whether voluntary, involuntary, or by operation of law, the Board of Directors of the Corporation shall, except as may be otherwise provided by law, transfer all of the assets of the Corporation in such manner as the directors, in the exercise of their discretion, may by a majority vote determine, except that any such distribution of assets must be to one or more

organizations which are exempt from tax as organizations described in section 501(c)(3) or (4) of the Code.

IN WITNESS WHEREOF, we, the undersigned, being the Incorporators named above, do hereby affirm under penalties of perjury that these Articles are our acts and deeds, and the facts stated in these Articles are true and, accordingly, we have executed these Articles this 17th day of June, 2009.

INCORPORATORS

Sarah Chambers
Sarah Chambers

John Coombs
John Coombs

Margaret McCormick
Margaret McCormick

I, Kristen Elder, a Notary Public, hereby certify that on the 17th day of June, 2009, Sarah Chambers, John Coombs, and Margaret McCormick appeared before me and signed the foregoing document as incorporators, and have averred that the statements therein contained are true.

As witness my hand and notarial seal

Kristen Elder
(Signature of notary public)

My Commission expires: 12/14/2013

(NOTARY SEAL)

AMERICA'S FAMILIES FIRST, INC.

**UNANIMIOUS WRITTEN CONSENT
IN LIEU OF A MEETING OF
THE BOARD OF DIRECTORS**

Pursuant to Section 29-301.99 of the
District of Columbia Code and
Article IV.19 of the Bylaws of the

America's Families First, Inc.

In lieu of a Meeting of the Board of Directors of America's Families First, Inc. (the "Corporation"), a District of Columbia non-profit corporation, the Directors of the Corporation (being all the Directors of the Corporation), unanimously agree to the following resolutions:

Resignation of Director

RESOLVED, that the Board of Directors accepts the resignation of Jeff Klueter as a Director of the Corporation. The resignation shall take effect on July 24, 2009.

Appointment of Director

FURTHER RESOLVED, that Frank Smith shall be, and hereby is, a duly elected Director of the Corporation, for a term commencing July 24, 2009.

Each Director, by signing this consent, waives notice of the time, place and purpose of the meeting of the Board of Directors and agrees to the transaction of business by unanimous written consent of the Directors.

Dated: July 24, 2009

APPROVED:



Jeff Klueter

Greg Speed

John Stocks

America's Families First, Inc.
c/o Utrecht & Phillips, PLLC
1900 M Street, NW
Suite 500
Washington, DC 20036
27-0419971

**BYLAWS OF
AMERICA'S FAMILIES FIRST, INC.**

BYLAWS
OF THE
AMERICA'S FAMILIES FIRST, INC.

ARTICLE I. NAME

The name of the corporation is America's Families First, Inc. (the "Corporation").

ARTICLE II. OFFICES AND REGISTERED AGENT

1. **Principal Office.** The principal office of the Corporation and such other offices as it may establish shall be located at such place or places, either within or without the District of Columbia, as may be designated by the Board of Directors.

2. **Registered Office.** The Corporation shall continuously maintain within the District of Columbia a registered office in compliance with the District of Columbia Non-Profit Corporations Act (the "Act"), at such place as may be designated by the Board of Directors.

3. **Registered Agent; Changes.** The Corporation shall continuously maintain within the District of Columbia a registered agent in compliance with the Act, which agent shall be designated by the Board of Directors. Any change shall be accomplished in compliance with the Act.

ARTICLE III. MEMBERS

The Corporation shall one class of Members.

1. **Eligibility.** Persons eligible to become Members of the Corporation shall be:

(a) at least eighteen (18) years of age, and;

(b) a Director of the Corporation.

2. **Voting.** Each member shall be entitled to one vote on each matter submitted to a vote of the members.

3. **Removal.** Members may be removed by a majority of the remaining Members of the Corporation.

ARTICLE IV. BOARD OF DIRECTORS

1. General Powers and Duties. Management of the affairs of the Corporation shall be vested in its Board of Directors (the "Board"). The Board shall possess, and may exercise, any and all powers granted to the Corporation under the Act and its Articles, subject to the limitations set forth in the Articles.

2. Number and Tenure. The Board shall be composed of no fewer than (3) Directors. The number of Directors may be changed from time to time by a vote of the Board, but no decrease in the number of Directors shall have the effect of shortening the term of any incumbent Director. A Director shall hold office for a term of one (1) year, or until he or she dies, resigns or is removed by a majority vote of the Directors pursuant to Section 12 of this Article. Directors may serve successive terms. Despite the expiration of a Director's term, the Director shall continue to serve until the Director's successor is elected, designated, or appointed and qualifies, or until there is a decrease in the number of directors.

3. Election of Directors and Term. Except as provided in Section 4 of this Article, the directors shall be elected at the annual meeting of the Board of Directors, and those persons who receive a plurality of the votes cast shall be deemed to have been elected.

4. Initial Directors; First Full Board of Directors. The initial directors shall be those persons set forth in the Articles. The initial directors shall complete the organization of the Corporation. The initial directors shall appoint the members of the first full Board of Directors of the Corporation.

5. Residency. Members of the Board need not be residents of the District of Columbia.

6. Regular Meetings. By resolution, the Board may specify the time and place either within or without the District of Columbia for holding regular meetings without other notice than such resolution.

7. Special Meetings. Special Board meetings may be called by or at the request of the President or Secretary or any two (2) directors. The person or persons authorized to call special meetings may fix any place either within or without the District of Columbia as the place for holding any special Board meeting called by them.

8. Notice of Special Meetings. Written notice stating the place, day and hour of each special Board meeting shall be delivered personally or by mail, e-mail, or telegraph to each Director at his or her address shown on the records of the Corporation at least two days before the meeting. Notice shall be effective upon delivery at such address, provided that notice by mail shall also be deemed effective if deposited in the United States mail properly addressed with postage prepaid at least five (5) days before the meeting, and notice by telegraph shall also be deemed effective if the content thereof is delivered to the telegraph company at least three (3) days before the meeting. Neither the business to be transacted at, nor the purpose of any special meeting, need be specified in the notice of such meetings.

9. Waiver of Notice.

a. Whenever any notice is required to be given to any Director under the provisions of these Bylaws, the Articles or the Act, a waiver thereof in writing, signed by the person or persons entitled to such notice, whether before or after the time stated therein, shall be deemed equivalent to the giving of such notice. Neither the business to be transacted at, nor the purpose of, any regular or special meeting of the Board need be specified in the waiver of notice of such meeting.

b. The attendance of a Director at a meeting shall constitute a waiver of notice of such meeting, except where a Director attends a meeting for the express purpose of objecting to the transaction of any business because the meeting is not lawfully called or convened.

10. Quorum. A majority of the total number of Directors shall constitute a quorum for the transaction of business at any Board meeting but, if less than a majority is present at a meeting, a majority of the Directors present may adjourn the meeting from time to time without further notice.

11. Manner of Acting. The act of a majority of the Directors present at a meeting at which a quorum is present shall be the act of the Board, unless the act of a greater number is required by law or by these Bylaws.

12. Resignation. Any Director may resign at any time by delivering written notice to the President and Secretary of the Corporation at the registered office of the Corporation.

13. Removal. A Director may be removed from office upon the vote of a majority of the remaining Directors.

14. Vacancies. Any vacancy occurring on the Board may be filled by the vote of a majority of the remaining Directors. Unless he or she dies, resigns or is removed, a Director so elected shall hold office until his or her successor is elected.

15. Presumption of Assent. A Director of the Corporation present at a Board meeting at which action on any corporate matter is taken shall be presumed to have assented to the action taken unless he or she dissents at the beginning of the meeting (or promptly upon his or her arrival) to the holding it or transacting business at the meeting; or his or her dissent is entered in the minutes of the meeting; or unless he or she files his or her written dissent to such action with the person acting as the Secretary of the meeting before the adjournment thereof; or unless he or she forwards such dissent by registered mail to the Secretary of the Corporation immediately after the adjournment of the meeting. A Director who voted in favor of such action may not dissent.

16. Compensation. Directors shall not receive any stated salaries for their services, but by Board resolution, Directors may be paid their expenses, if any, of attendance at each

17. Loans. No loans shall be made by the Corporation to any of its Directors.

18. Meeting Other Than in Person. Members of the Board may participate in a meeting by means of telephone conference or similar means of communication provided all persons participating in the meeting can hear each other and such participation shall constitute presence in person at the meeting.

19. Action by Board Without A Meeting. Any action which could be taken at a meeting of the Board may be taken without a meeting if a written consent setting forth the action so taken is signed by each of the Directors. Any such written consent shall be inserted in the minute book as if it were the minutes of a Board meeting.

ARTICLE V. OFFICERS

1. Offices. The officers of the Corporation shall consist of a President, a Treasurer, a Secretary and such other officers and assistant officers as the Board of Directors may from time to time elect or appoint. The duties of any such officers and assistant officers shall be fixed by the Board of Directors, or by the President if authorized to do so by the Board. The Board may delegate to any officer or agent the power to appoint any such subordinate officers, or agents, and to prescribe their respective terms of office, authority and duties.

2. Election and Term of Office. The officers of the Corporation shall be elected annually by the Board. Unless he or she dies, resigns or is removed, each officer shall hold office until his or her successor is elected.

3. Qualifications. Officers may but need not be members of the Board. Any two or more offices may be held by the same person, except the offices of President and Secretary.

4. Resignation. Any officer may resign at any time by delivering written notice to the President, Secretary, or the Board.

5. Removal. Any officer or agent elected or appointed by the Board may be removed by the Board whenever in its judgment the best interests of the Corporation would be served thereby, but such removal shall be without prejudice to the contract rights, if any, of the person so removed.

6. Vacancies. A vacancy in any office because of death, resignation, removal or disqualification or any other cause may be filled by the Board for the unexpired portion of the term.

7. President. The President shall be chief executive officer of the Corporation and, subject to the Board's approval, shall supervise and control all of the assets, business and affairs

of the Corporation. The President shall preside over all Board meetings unless the Chair, if any, is present. The President may sign deeds, mortgages, bonds, contracts, or other instruments, except when the signing and execution thereof have been expressly delegated by the Board or by these Bylaws to some other officer or agent of Corporation or are required by law to be otherwise signed or executed by some other officer or in some other manner. The President may appoint or remove any staff or consultants for the Corporation and establish the rate of compensation for any such staff person or consultant. In general, he or she shall perform all duties incident to the office of President and such other duties prescribed by the Board from time to time.

8. Secretary. The Secretary shall: (a) record or cause to be recorded all votes and minutes of all proceedings of the Board in one or more book to be kept for that purpose; (b) shall give or cause to be given notice of all meetings, where required; (c) be custodian of the corporate records and corporate seal; (d) keep registers of the post office address of each Director; (e) sign with the President, or other officer authorized by the President or Board, deeds mortgages, bonds, contracts, or other instruments, except when the signing and execution thereof have been expressly delegated by the Board or by these Bylaws to some other officer or agent of the Corporation; (f) prepare and submit an annual report as required by the Act; and (g) in general perform all duties incident to the office of Secretary and such other duties as from time to time may be assigned to him or her by the President or by the Board. In the absence of the Secretary, an Assistant Secretary may perform his or her duties.

9. Treasurer. If required by the Board, the Treasurer shall give bond for the faithful discharge of his or her duties in such sum and with such surety or sureties as the Board determines. He or she shall have charge and custody of and be responsible for all funds and securities of the Corporation. He or she shall keep full and accurate account of the receipts and disbursements of the Corporation, and shall deposit or cause to be deposited all moneys and other assets in the name and to the credit of the Corporation in such depositories as may be designated by the Board. He or she shall disburse or cause to be disbursed corporate funds, making proper vouchers for such disbursements, and shall render to the President and the Board, upon request, an accounting of all his or her transactions as Treasurer and of the financial condition of the Corporation. In general, the he or she shall perform all of the duties incident to the office of Treasurer and such other duties as from time to time may be assigned to him or her by the Chair or by the Board. In the absence of the Treasurer, an Assistant Treasurer may perform his or her duties.

10. Chair of the Board. The Chair of the Board (if the Board so deems advisable and selects one) shall be an officer of the Corporation and, subject to the direction of the Board, shall perform such executive, supervisory and management functions and duties as may be assigned to him or her from time to time by the Board. He or she shall, in present, preside at all meetings of the Board.

11. Salary. The officers may receive compensation for their services as adopted by resolution of the Board. Officers may be reimbursed for their expenses.

12. Loans. No loans shall be made by the Corporation to its officers.

ARTICLE VI. CONTRACTS, LOANS, CHECKS AND DEPOSITS

1. Contracts. The Board may authorize any officer or officers, or agent or agents, to enter into any contract or execute and deliver any instrument in the name of, and on behalf of, the Corporation. Such authority may be general or confined to specific instances.

2. Loans. No loans shall be contracted on behalf of the Corporation and no evidences of indebtedness shall be issued in its name unless authorized by a resolution of the Board. Such authority may be general or confined to specific instances.

3. Checks, Drafts, Etc. All checks, drafts, or other orders for the payment of money, notes or other evidences of indebtedness issued in the name of the Corporation shall be signed by such officer or officers, or agent or agents, of the Corporation and in such manner as is from time to time determined by resolution of the Board.

4. Deposits. All funds of the Corporation not otherwise employed shall be deposited from time to time to the credit of the Corporation in such banks, trust companies or other depositories as the Board may select.

5. Gifts and Contributions. The Treasurer may accept on behalf of the Corporation any contribution, gift, bequest or device as may be consistent with the established purposes of the Corporation and as may be permitted by any applicable local, state or federal law.

ARTICLE VII. BOOKS AND RECORDS

The Corporation shall keep correct and complete books and records of account, minutes of the proceedings of its Board and such other records as may be necessary or advisable, or required by law at the registered or principal office of the Corporation. All books and records of the Corporation may be inspected by a director for any proper purpose at any reasonable time, upon reasonable notice to the Secretary of the Corporation.

ARTICLE VIII. FISCAL YEAR

The fiscal year of the Corporation shall be the calendar year, provided that if a different fiscal year is at any time selected for purposes of federal income taxes, the fiscal year shall be the year so selected.

ARTICLE IX. INDEMNIFICATION

To the full extent permitted by the Act, the Corporation shall indemnify any person who was or is a party any civil, criminal, administrative or investigative action, suit or proceeding by reason on the fact that he or she is or was a Director or officer of the Corporation, or is or was serving at the request of the Corporation as a Director or officer of another corporation against expenses (including attorneys' fees), judgments, fines and amounts paid in settlement actually and necessarily incurred by him or her in connection with such action, suit or proceeding; and

the Board may, at any time, approve indemnification of any other person which the Corporation has the power to indemnify under the Act. The indemnification provided by the Article shall not be deemed exclusive of any other rights to which a person may be entitled as a matter of law or contract. The foregoing shall not apply to matters as to which any such person shall be adjudged in such action, suit or proceeding to be liable for negligence or misconduct in the performance of a duty. The Corporation may purchase and maintain indemnification insurance for any person to the extent permitted by applicable law.

ARTICLE X. AMENDMENTS

These Bylaws may be altered, amended or repealed and new Bylaws may be adopted by the Board at any regular or special meeting of the Board.

The foregoing Bylaws were adopted by Board of Directors of America's Families First, on June 17, 2009.



Greg Speed, Secretary